

**GOVERNMENT OF TELANGANA**  
**ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Certain supersession of Notification on recommendations of GST Council - Issuance of e-invoice by registered person whose turnover is exceeds 100 crore rupees – As a class of Registered person under section 31 of the Telangana Goods and Services Tax Rules, Act, 2017 - Excluding certain registered persons specified at Rule 54 - Notification - Orders - Issued.

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**Revenue (CT-II) Department**

**G.O.Ms.No. 99**

**Dated: 04-09-2020**  
**Read the following :-**

1. G.O.Ms.No.49, Revenue (CT-II) Department, Dt. 16.06.2020.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Ref No. A(1)/70/2017, Dt. 18-06-2020.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 04.09.2020.

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Telangana Goods and Services Tax Rules, 2017, (hereinafter referred as said rules), the Government, on the recommendations of the Council, and in supersession of the notification issued in G.O.Ms.No.49, Revenue (CT-II) Department, Dt. 16.06.2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

This Notification shall be deemed to have come into force with effect from 1st day of October, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR**  
**CHIEF SECRETARY &**  
**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT & Ex) Department Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**